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E-File: March 31, 2011

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Attorneys for Reorganized Debtors

UNITED STATES BANKRUPTCY COURT

DISTRICT OF NEVADA

In re:

THE RHODES COMPANIES, LLC, aka
"Rhodes Homes, et al.,¹
Debtors.

Case No.: BK-S-09-14814-LBR
(Jointly Administered)

Chapter 11

Hearing Date: June 24, 2011
Hearing Time: 1:30 p.m.
Courtroom 1

Affects:

☐ All Debtors
☒ Affects the following Debtor(s):
Geronimo Plumbing, LLC 09-14820

¹ The Debtors in these cases, along with their case numbers are: Heritage Land Company, LLC (Case No. 09-14778); The Rhodes Companies, LLC (Case No. 09-14814); Tribes Holdings, LLC (Case No. 09-14817); Apache Framing, LLC (Case No. 09-14818); Geronimo Plumbing LLC (Case No. 09-14820); Gung-Ho Concrete LLC (Case No. 09-14822); Bravo, Inc. (Case No. 09-14825); Elkhorn Partners, A Nevada Limited Partnership (Case No. 09-14828); Six Feathers Holdings, LLC (Case No. 09-14833); Elkhorn Investments, Inc. (Case No. 09-14837); Jarupa, LLC (Case No. 09-14839); Rhodes Realty, Inc. (Case No. 09-14841); C & J Holdings, Inc. (Case No. 09-14843); Rhodes Ranch General Partnership (Case No. 09-14844); Rhodes Design and Development Corporation (Case No. 09-14846); Parcel 20, LLC (Case No. 09-14848); Tuscany Acquisitions IV, LLC (Case No. 09-14849); Tuscany Acquisitions III, LLC (Case No. 09-14850); Tuscany Acquisitions II, LLC (Case No. 09-14852); Tuscany Acquisitions, LLC (Case No. 09-14853); Rhodes Ranch Golf Country Club, LLC (Case No. 09-14854); Overflow, LP (Case No. 09-14856); Wallboard, LP (Case No. 09-14858); Jackknife, LP (Case No. 09-14860); Batcave, LP (Case No. 09-14861); Chalkline, LP (Case No. 09-14862); Glynda, LP (Case No. 09-14865); Tick, LP (Case No. 09-14866); Rhodes Arizona Properties, LLC (Case No. 09-14868); Rhodes Homes Arizona, L.L.C. (Case No. 09-

**REORGANIZED DEBTORS' OBJECTION TO CLAIM NO. 1 FILED BY THE
INTERNAL REVENUE SERVICE AGAINST GERONIMO PLUMBING, LLC
PURSUANT TO SECTIONS 105, 502(b) AND 505 OF THE BANKRUPTCY CODE
AND BANKRUPTCY RULES 3001, 3003 AND 3007**

Pursuant to sections 105, 502(b) and 505 of Title 11 of the United States Code (the "Bankruptcy Code") and Rules 3001, 3003 and 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), the above-captioned reorganized debtors (collectively, the "Reorganized Debtors") hereby object (the "Objection") to claim No. 1 (as amended from time to time, the "IRS Geronimo Claim") filed by the Internal Revenue Service (the "IRS") against Debtor Geronimo, Plumbing, LLC ("Geronimo"). In support of the Objection, the Reorganized Debtors submit the Declaration of Shirley S. Cho (the "Cho Declaration"), filed contemporaneously herewith.

The Reorganized Debtors, respectfully request the entry of an order disallowing the IRS Geronimo Claim in its entirety. In support of the Objection the Reorganized Debtors respectfully state as follows:

RELEVANT FACTS

1. On March 31, 2009 (the "Petition Date"), Geronimo Plumbing, one the above-captioned Debtors, filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code.

2. On April 23, 2010, the IRS filed the IRS Geronimo Claim against Geronimo in the amount of \$21,090.00, which was designated as Claim No. 1-3 in the claims register maintained by the Bankruptcy Court in Geronimo's case. A true and correct copy of the IRS Geronimo Claim is attached as **Exhibit A** hereto.

3. The Debtors have attempted for some time to resolve the Geronimo Claim with the IRS to no avail.

JURISDICTION AND VENUE

² Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Plan.

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OBJECTION

A. Applicable Law

11. Section 505(a) of the Bankruptcy Code provides that the Court may determine the amount of any pre-petition tax purportedly owed by a debtor, whether or not previously assessed, unless the amount of the tax was contested and adjudicated by a judicial or administrative tribunal of competent jurisdiction before the commencement of the debtor's bankruptcy case. Section 505(a) is applicable here, as the IRS Geronimo Claim relates to asserted tax liability for tax periods in 2004 through 2008, all of which concluded prior to the Petition Date. The tax liability asserted in the IRS Geronimo Claim was not contested or adjudicated pre-petition, as the IRS first asserted such liability through the IRS Geronimo Claim.

12. Section 502 of the Bankruptcy Code authorizes a party in interest, including the Reorganized Debtors, to object to claims. *See* 11 U.S.C. §502(a).

13. Bankruptcy Rule 3001(c) provides, in relevant part, that "[w]hen a claim, or an interest in property of the debtor securing the claim, is based on a writing, the original or a duplicate shall be filed with the proof of claim." The IRS Geronimo Claim does not provide sufficient information regarding the basis for or calculation of the amounts of the claims asserted therein.

14. Bankruptcy Rule 3001(f) provides, in relevant part, that "[a] proof of claim executed and filed in accordance with the [the Bankruptcy Rules] shall constitute prima facie evidence of the validity and amount of he claim." A party objecting to the claim "has the burden of going forward to meet, overcome, or at a minimum, equalize the valid claim." *In re Frank*, 322 B.R. 745, 753 (Bankr. M.D.N.C. 2005) (quoting *FDIC v. Union Entities (In re Be-Mac Transport Co.)*, 83 F.3d 1020, 1025 (8th Cir. 1995)). The Bankruptcy Appellate Panel for the Ninth Circuit explained the shifting burdens of proof with respect to objection to proofs of claim as follows:

The burden of proof for claims brought in the bankruptcy court under 11 U.S.C.A. § 502(a) rests on different parties at different times. Initially, the claimant must allege facts sufficient to support the claim. If the averments in his filed claim meet this standard of

sufficiency, it is “prima facie” valid. In other words, a claim that alleges facts sufficient to support a legal liability to the claimant satisfies the claimant’s initial obligation to go forward. . . . The burden of persuasion is always on the claimant.

Id. Following this decision, the District Court for the Northern District of California emphasized, “unless the claimant has alleged ‘facts sufficient to support a legal liability, ‘the claim is not prima facie valid.’” *In re Hongnisto*, 293 B.R. 45, 50 (N.D. Cal. 2003) (quoting *Consolidated Pioneer Mortg.*, 178 B.R. at 266) (holding that the claimant’s proof of claim failed to allege sufficient facts to support a legal liability and consequently disallowed the proof of claim); *see Consolidated Pioneer Mortg.*, 178 B.R. at 227 (holding that because the proof of claim did not allege sufficient facts to support the claim, the proof of claim was disallowed). Under certain circumstances where a claim is made against a debtor by a taxing authority, the taxpayer bears the ultimate burden of proof. *See, e.g. Raleigh v. Ill. Dep’t of Revenue*, 530 U.S. 15, 21-22 (2000).

15. The IRS Geronimo Claim is strictly for penalties assessed on late-filed returns. Based on the Reorganized Debtors’ review of the Debtors’ books and records, no amounts are owing for the type of taxes and the period of time at issue. The IRS is conducting research on the Debtors’ abatement request.

RESERVATION OF RIGHTS

16. The Reorganized Debtors reserve the right to file additional objections to the IRS Geronimo Claim at a later time on any grounds that bankruptcy or non-bankruptcy law permits. The Reorganized Debtors likewise reserve the right to modify, supplement and/or amend this Objection as it pertains to any claim herein, including, without limitation, by submitting, declarations, affidavits, testimony, documents, memoranda or any other evidence or pleading to the Court. The Reorganized Debtors also reserve the right to seek discovery pertaining to the IRS Geronimo Claim from any party, including the IRS.

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CONCLUSION

17. The Reorganized Debtors object to the allowance of the Geronimo Claim as set forth herein for the reasons stated herein, and the Reorganized Debtors hereby respectfully request that this Court enter an Order disallowing the IRS Geronimo Claim in its entirety.

NOTICE

18. Notice of this objection has been provided to (i) the United States Trustee for the District of Nevada, (ii) counsel to the Creditors' Committee, (iii) counsel for the IRS as well as the IRS in accordance with the addresses provided in the proofs of claim for such Geronimo Claim, (iv) each person or entity that has filed a notice of appearance and request for special notice, and (v) other required parties pursuant to the Court's case management order entered in these cases. The Reorganized Debtors submit that in light of the nature of the relief requested herein, no other or further notice is required.

WHEREFORE, the Reorganized Debtors respectfully request that the Court enter an Order, substantially in the form attached hereto, disallowing the IRS Geronimo Claim in its entirety, and granting such other and further relief as the Court deems just and proper under the circumstances of these chapter 11 cases.

DATED this 31st day of March, 2011.

LARSON & STEPHENS

/s/ Zachariah Larson, Esq.
Zachariah Larson, Bar No. 7787
Kyle O. Stephens, Bar No. 7928
810 S. Casino Center Blvd., Suite 104
Las Vegas, NV 89101
702/382-1170
Attorneys for Reorganized Debtors

**DECLARATION OF SHIRLEY S. CHO IN SUPPORT OF
OBJECTION TO CLAIM NO. 1 FILED BY THE IRS AGAINST
DEBTOR GERONIMO PLUMBING, LLC**

I, Shirley S. Cho, declare as follows:

1. I am an attorney at Pachulski Stang Ziehl & Jones LLP, and am counsel to above-captioned Reorganized Debtors. Unless otherwise stated herein, the facts set forth in this Declaration are personally known to me and, if called as a witness, I could and would testify thereto.

2. This declaration is submitted in support of the *Reorganized Debtors' Objection to Claim No. 1 Filed by the Internal Revenue Service Against Debtor Geronimo Plumbing, LLC Pursuant to Sections 105 and 502(b) of the Bankruptcy Code and Bankruptcy Rules 3003 and 3007* (the "Objection"). Capitalized terms used but not defined herein shall have the meanings and definitions ascribed to them in the Objection.

3. Attached as **Exhibit A** hereto is a true and correct copy of the IRS Geronimo Claim, which was designated as Claim No. 1-3 in the claims register maintained by the Bankruptcy Court in Geronimo's case.

4. The Debtors have been negotiating with the IRS since at least the fall of 2009 regarding the Geronimo Claim (as originally filed).

I declare under penalty of perjury pursuant to 28 U.S.C. § 1746 that the foregoing is true and correct to the best of my knowledge, information, and belief.

Executed this 31st day of March, 2011, at Las Angeles, California.



Shirley S. Cho

LARSON & STEPHENS
810 S. Casino Center Blvd., Suite 104
Las Vegas, Nevada 89101
Tel: (702) 382-1170 Fax: (702) 382-1169

I, Justin Bono, declare as follows:

2. This declaration is submitted in support of the *Reorganized Debtors' Objection to Claim No. 1 Filed by the Internal Revenue Service Against Debtor Geronimo Plumbing, LLC Pursuant to Sections 105 and 502(b) of the Bankruptcy Code and Bankruptcy Rules 3003 and 3007* (the "Objection"). Capitalized terms used but not defined herein shall have the meanings and definitions ascribed to them in the Objection.

3. On September 10, 2010, the Reorganized Debtors sent a formal abatement request to the IRS regarding the Geronimo Claim. A true and correct copy of the abatement request is attached as **Exhibit B** hereto.

4. On November 15, 2010, the IRS responded that they were considering the abatement request and that a response would be received within 45 days, a true and correct copy of which is attached as **Exhibit C** hereto.

5. When no response was received, the Reorganized Debtors followed up with the IRS. The IRS responded on March 25, 2011 that they are still considering the abatement request and that a response will be received within 60 days. See **Exhibit D** hereto.

6. Based on a review of their books and records, the Reorganized Debtors do not believe that the Geronimo Claim is a valid claim against Geronimo.

I declare under penalty of perjury pursuant to 28 U.S.C. § 1746 that the foregoing is true and correct to the best of my knowledge, information, and belief.

Executed this 31st day of March, 2011, at Dallas, Texas.



Justin Bono

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEVADA

| | |
|---|--|
| In re: THE RHODES COMPANIES, LLC, aka "Rhodes Homes," et al., ³ <div style="text-align: center;">Debtors.</div> | Case No.: BK-S-09-14814-LBR (Jointly Administered) Chapter 11 Hearing Date: Hearing Time: Courtroom 1 |
| Affects: <input type="checkbox"/> All Debtors <input checked="" type="checkbox"/> Affects the following Debtor(s): Geronimo Plumbing, LLC 09-14820 | |

**ORDER SUSTAINING DEBTORS' OBJECTION TO CLAIM NO. 1 FILED BY THE
 INTERNAL REVENUE SERVICE AGAINST DEBTOR GERONIMO PLUMBING, LLC
 PURSUANT TO SECTIONS 105, 502(b) AND 505 OF THE BANKRUPTCY CODE
 AND BANKRUPTCY RULES 3001, 3003 AND 3007 [DOCKET NO.]**

Upon consideration of the *Debtors' Objection to Claim No. 1 of the Internal Revenue Service Against Debtor Geronimo Plumbing, LLC Pursuant to Section 502(b) and 505 of the Bankruptcy Code and Bankruptcy Rules 3003 and 3007* [Docket No. ____] (the "Objection"),⁴ filed by above-captioned reorganized debtors (collectively, the "Debtors"), requesting that the

³ The Debtors in these cases, along with their case numbers are: Heritage Land Company, LLC (Case No. 09-14778); The Rhodes Companies, LLC (Case No. 09-14814); Tribes Holdings, LLC (Case No. 09-14817); Apache Framing, LLC (Case No. 09-14818); Geronimo Plumbing LLC (Case No. 09-14820); Gung-Ho Concrete LLC (Case No. 09-14822); Bravo, Inc. (Case No. 09-14825); Elkhorn Partners, A Nevada Limited Partnership (Case No. 09-14828); Six Feathers Holdings, LLC (Case No. 09-14833); Elkhorn Investments, Inc. (Case No. 09-14837); Jarupa, LLC (Case No. 09-14839); Rhodes Realty, Inc. (Case No. 09-14841); C & J Holdings, Inc. (Case No. 09-14843); Rhodes Ranch General Partnership (Case No. 09-14844); Rhodes Design and Development Corporation (Case No. 09-14846); Parcel 20, LLC (Case No. 09-14848); Tuscany Acquisitions IV, LLC (Case No. 09-14849); Tuscany Acquisitions III, LLC (Case No. 09-14850); Tuscany Acquisitions II, LLC (Case No. 09-14852); Tuscany Acquisitions, LLC (Case No. 09-14853); Rhodes Ranch Golf Country Club, LLC (Case No. 09-14854); Overflow, LP (Case No. 09-14856); Wallboard, LP (Case No. 09-14858); Jackknife, LP (Case No. 09-14860); Batcave, LP (Case No. 09-14861); Chalkline, LP (Case No. 09-14862); Glynda, LP (Case No. 09-14865); Tick, LP (Case No. 09-14866); Rhodes Arizona Properties, LLC (Case No. 09-14868); Rhodes Homes Arizona, L.L.C. (Case No. 09-14882); Tuscany Golf Country Club, LLC (Case No. 09-14884); and Pinnacle Grading, LLC (Case No. 09-14887).

⁴ Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Second Omnibus Objection.

1 Court enter an order disallowing and expunging in full the IRS Geronimo Claim; and the Court
 2 having jurisdiction to consider the Objection and the relief requested therein pursuant to 28
 3 U.S.C. §§ 157 and 1334; and the relief requested therein being a core proceeding pursuant to 28
 4 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and
 5 1409; and the Court having reviewed the Objection; the Court hereby finds and determines that,
 6 pursuant to Rule 3007 of the Federal Rules of Bankruptcy Procedure, due and proper notice has
 7 been provided to the holder of the Claim attached as Exhibit A to the Objection and all other
 8 parties entitled to notice; and no other or further notice is necessary; and the relief requested in
 9 the Objection is in the best interests of the Debtors, their estates and creditors; and that the legal
 10 and factual bases set forth in the Objection establishes just cause for the relief requested therein;
 11 therefore

12 IT IS HEREBY ORDERED THAT:

13 1. Claim No. 1, filed by the Internal Revenue Service in the amount of \$21,090.00 in
 14 Case No. 09-14820 against Geronimo Plumbing, LLC is hereby disallowed and expunged in full.

15 2. This Court shall retain jurisdiction to hear and determine all matters arising from
 16 the implementation of this Order.

17 Submitted by:

18 DATED this ____ day of _____, 2011.

19 By: /s/ Zachariah Larson

20 LARSON & STEPHENS

21 Zachariah Larson, Esq. (NV Bar No 7787)

22 Kyle O. Stephens, Esq. (NV Bar No. 7928)

23 810 S. Casino Center Blvd., Ste. 104

24 Las Vegas, NV 89101

25 (702) 382-1170 (Telephone)

26 (702) 382-1169

27 zlarson@slawnv.com

28 Attorneys for Reorganized Debtors

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LR 9021 Certification

In accordance with LR 9021, counsel submitting this document certifies as follows (check one):

☐ The court has waived the requirement of approval under LR 9021.

☐ This is a chapter 7 or 13 case, and either with the motion, or at the hearing, I have delivered a copy of this proposed order to all counsel who appeared at the hearing, any unrepresented parties who appeared at the hearing, and each has approved or disapproved the order, or failed to respond, as indicated below [list each party and whether the party has approved, disapproved, or failed to respond to the document]:

☐ This is a chapter 9, 11, or 15 case, and I have delivered a copy of this proposed order to all counsel who appeared at the hearing, any unrepresented parties who appeared at the hearing, and each has approved or disapproved the order, or failed to respond, as indicated below:

☒ I certify that I have served a copy of this order with the motion, and no parties appeared or filed written objections.

Submitted by:

DATED this ____ day of _____, 2011.

By: /s/ Zachariah Larson

LARSON & STEPHENS
Zachariah Larson, Esq. (NV Bar No 7787)
Kyle O. Stephens, Esq. (NV Bar No. 7928)
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zlarson@lslawnv.com
Attorneys for Reorganized Debtors

EXHIBIT A

B10 (Official Form 10) (04/10)

| | | |
|---|--|--|
| UNITED STATES BANKRUPTCY COURT _____ DISTRICT OF NEVADA _____ | | PROOF OF CLAIM |
| Name of Debtor: GERONIMO PLUMBING LLC | | Case Number: 09-14820-LBR |
| <i>NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request of payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</i> | | |
| Name of Creditor (The person or other entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service | | <input checked="" type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: 1 <i>(If known)</i> Filed on: <u>04/16/2009</u> |
| Name and address where notices should be sent: Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114 | | |
| Telephone number: 1-800-913-9358 Creditor Number: 4331793 | | |
| Name and address where payments should be sent (if different from above): Internal Revenue Service 110 CITY PARKWAY M/S 5028 LVG LAS VEGAS, NV 89106 | | <input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case. |
| Telephone Number: (702) 868-5348 1. Amount of Claim as of Date Case Filed: \$ <u>21,090.00</u> If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges. | | 5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim. <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$11,725*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(5). <input type="checkbox"/> Up to \$2,600* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(___). Amount entitled to priority: \$ _____ <i>*Amounts are subject to adjustment on 4/1/13 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</i> |
| 2. Basis for Claim: <u>Taxes</u> (See instruction #2 on reverse side.) | | |
| 3. Last four digits of any number by which creditor identifies debtor: <u>See Attachment</u> 3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.) | | |
| 4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: Value of Property: \$ _____ Annual Interest Rate ____ % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____ | | |
| 6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See instruction 7 and definition of "redacted" on reverse side.) DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain: | | |
| Date: 04/22/2010 | Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. <div style="display: flex; justify-content: space-between;"> <div> /s/ SANDRA MCKENZIE, Bankruptcy Specialist (702) 868-5348 </div> <div> Internal Revenue Service 110 CITY PARKWAY M/S 5028 LVG LAS VEGAS, NV 89106 </div> </div> | |
| | | FOR COURT USE ONLY |

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service

Form 10
Attachment

In the Matter of: GERONIMO PLUMBING LLC
4730 S FORT APACHE #300
LAS VEGAS, NV 89147

Case Number

09-14820-LBR

Type of Bankruptcy Case
CHAPTER 11

Date of Petition
03/31/2009

Amendment No. 2 to Proof of Claim dated 04/16/2009.

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

| <i>Taxpayer ID Number</i> | <i>Kind of Tax</i> | <i>Tax Period</i> | <i>Date Tax Assessed</i> | <i>Tax Due</i> | <i>Interest to Petition Date</i> |
|-------------------------------|--------------------|-------------------|--------------------------|----------------|--------------------------------------|
| XX-XXX6897 | MISC PEN | 12/31/2006 | 08/31/2009 | \$0.00 | \$0.00 |

Total Amount of Unsecured Priority Claims:**\$0.00**

Unsecured General Claims

Penalty to date of petition on unsecured priority claims (including interest thereon) \$21,090.00

Total Amount of Unsecured General Claims:**\$21,090.00**

EXHIBIT B



September 10, 2010

Internal Revenue Service
Attn: IRP Unit
Stop: N837

Fax: (215) 516-1113

RE: Geronimo Plumbing
20-1786897

The Social Security office is claiming they received 2006 W-2's for Geronimo Plumbing past the February 28, 2007, filing deadline. The claim is that 273 W-2's were received on June 6, 2007, and 430 W-2's were received on June 11, 2007.

At this time we are requesting an abatement of any penalties relating to this issue. During 2006 the company employed 273 people and 273 W-2's were filed, making the 430 number questionable. The company is now out of business and individuals that were associated with Geronimo Plumbing are not employed by any other related entity, making it impossible to determine exactly what happened. We have searched our records and found no indication the W-2's were filed late. The 2006 W-2's for all related entities were filed timely.

Please abate the penalties as we have made every effort to comply with the law.

I can be reached at (702) 353-2534. The fax number is (702) 873-5129.

Thank you for your immediate attention to this matter.

Sincerely

DUNHILL HOMES



Mary Ann Hubbard
Power of Attorney
CAF No. 0307-56021R

EXHIBIT C

**IRS**Department of the Treasury
Internal Revenue Service

CINCINNATI OH 45999-0038

In reply refer to: 0237500000
Nov. 15, 2010 LTR 2645C K0
20-1786897 200612 01
Input Op: 0209960002 00001594
BODC: WIGERONIMO PLUMBING LLC
4730 S FORT APACHE RD STE 300
LAS VEGAS NV 89147-7947

004913

Taxpayer Identification Number: 20-1786897
Tax Period(s): Dec. 31, 2006

Form: 941

Dear Taxpayer:

Thank you for your correspondence received Sep. 10, 2010.

We haven't resolved this matter because we haven't completed all the research necessary for a complete response. We will contact you again within 45 days to let you know what action we are taking. You don't need to do anything further now on this matter.

If you have a current installment agreement with us, please continue to make scheduled payments while waiting for our response. Even if you do not have a formal installment agreement, you may make payments to reduce the balance owed and minimize interest and penalty charges. To help us apply payments properly, make your check or money order payable to the United States Treasury. Ensure your name, address, daytime telephone number, social security or employer identification number, tax form and tax year are shown on the payment.

If you have any questions, please call us toll free at 1-800-829-0115.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter with your telephone number and the hours we can reach you entered in the spaces provided below. You may want to keep a copy of this letter for your records.

Your telephone number (____) _____ Hours _____

EXHIBIT D

**IRS**Department of the Treasury
Internal Revenue Service

Case 09-14814-lbr Doc 1379 Entered 03/31/11 17:32:22 Page 20 of 27

IRS IRP

Philadelphia PA 19255-0633

In reply refer to: 0584161352

Mar. 25, 2011 LTR 2645C 0

20-1786897 200612 13

00002436

BODC: SB

GERONIMO PLUMBING LLC

% BRAVO INC MBR

4730 S FORT APACHE RD STE 300

LAS VEGAS NV 89147-7947

006516

Taxpayer Identification Number: 20-1786897

Tax Period(s): Dec. 31, 2006

Form: Civil Penalty

Dear Taxpayer:

Thank you for your correspondence received Feb. 09, 2011.

We have not resolved this matter because we haven't completed all the processing necessary for a complete response. However, we will contact you again within 60 days with our reply. You don't need to do anything further now on this matter.

We've delayed sending you further notices while we research this matter. If you receive or have received additional notices about this account, please contact us.

This letter doesn't extend the period of time you have to file a petition, if you choose to, with the United States Tax Court.

If you have any questions, please call the IRP Unit at (215) 516-5751 between the hours of 8:00 a.m. and 2:00 p.m. EST. If the number is outside your local calling area, there will be a long-distance charge to you.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter with your telephone number and the hours we can reach you entered in the spaces provided below. You may want to keep a copy of this letter for your records.

Your telephone number (____) _____ Hours _____

0584161352

Mar. 25, 2011 LTR 2645C 0

20-1786897 200612 13

00002437

GERONIMO PLUMBING LLC
% BRAVO INC MBR
4730 S FORT APACHE RD STE 300
LAS VEGAS NV 89147-7947

We apologize for any inconvenience we may have caused you, and thank you for your cooperation.

Sincerely yours,



Fred Banks
Operations Manager, Collection

**IRS**Department of the Treasury
Internal Revenue Service

IRS IRP

Philadelphia PA 19255-0633

006516.852929.0017.001 1 MB 0.382 532


GERONIMO PLUMBING LLC
% BRAVO INC MBR
4730 S FORT APACHE RD STE 300
LAS VEGAS NV 89147-7947

006516

CUT OUT AND RETURN THE VOUCHER IMMEDIATELY BELOW IF YOU ONLY HAVE AN INQUIRY.
DO NOT USE IF YOU ARE MAKING A PAYMENT.

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,
EVEN IF YOU ALSO HAVE AN INQUIRY.

The IRS address must appear in the window.

0584161352


BODCD-SB

Use for inquiries only

Letter Number: LTR2645C
Letter Date : 2011-03-25
Tax Period : 200612



201786897

INTERNAL REVENUE SERVICE
IRS IRP
Philadelphia PA 19255-0633


GERONIMO PLUMBING LLC
% BRAVO INC MBR
4730 S FORT APACHE RD STE 300
LAS VEGAS NV 89147-7947

201786897 HU GERO 13 2 200612 670 000000000000

The IRS address must appear in the window.

0584161352

BODCD-SB


Use for payments

Letter Number: LTR2645C
Letter Date : 2011-03-25
Tax Period : 200612



201786897

INTERNAL REVENUE SERVICE

KANSAS CITY MO 64999-0202


GERONIMO PLUMBING LLC
% BRAVO INC MBR
4730 S FORT APACHE RD STE 300
LAS VEGAS NV 89147-7947

201786897 HU GERO 13 2 200612 670 000000000000

CERTIFICATE OF SERVICE

On the 31st day of March 2011, I served the following document(s):

**REORGANIZED DEBTORS' OBJECTION TO CLAIM NO. 1 FILED BY THE
INTERNAL REVENUE SERVICE AGAINST GERONIMO PLUMBING, LLC
PURSUANT TO SECTIONS 105, 502(b) AND 505 OF THE BANKRUPTCY CODE
AND BANKRUPTCY RULES 3001, 3003 AND 3007**

1. I served the above-named document(s) by the following means to the persons as listed below:

(check all that apply)

- ☒ a. **United States mail, postage fully prepaid**
(List persons and addresses. Attach additional paper if necessary)

PLEASE SEE ATTACHED.

2. On **March 31, 2011** I served the above-named document(s) by the following means to the persons as listed below:

(check all that apply)

- ☒ a. **ECF System** *(You must attach the "Notice of Electronic Filing", or list all persons and addresses and attach additional paper if necessary)*

I declare under penalty of perjury that the foregoing is true and correct.

Signed on (date): March 31, 2011

Sophia L. Lee
(Name of Declarant)

/s/Sophia L. Lee
(Signature of Declarant)

LARSON & STEPHENS
810 S. Casino Center Blvd., Suite 104
Las Vegas, Nevada 89101
Tel: (702) 382-1170 Fax: (702) 382-1169

LARSON & STEPHENS
810 S. Casino Center Blvd., Suite 104
Las Vegas, Nevada 89101
Tel: (702) 382-1170 Fax: (702) 382-1169

MAILING LIST FOR SERVICE

Virginia Lowe
U.S. Department of Justice, Tax Division
Civil Trial Section, Western Region
P.O. Box 683-Ben Franklin Station
Washington DC 20044

Internal Revenue Service
P.O. Box 21126
Philadelphia, PA 19114

Sandra McKenzie
Bankruptcy Specialist
Internal Revenue Service
110 City Parkway
M/S 5028 LVG
Las Vegas, NV 89106

United States Department of Justice
District of Nevada
Daniel G. Bogden, United States Attorney
U.S. Attorney's Office
333 Las Vegas Boulevard South
Las Vegas, NV 89101

United States Department of Justice
Office of the Attorney General
Eric H. Holder, Jr. Attorney General
950 Pennsylvania Avenue, NW
Washington, DC 20530-0001

ECF SERVICE LIST

09-14814-lbr Notice will be electronically mailed to:

KEVIN N. ANDERSON on behalf of Creditor JAMES RHODES
kanderson@fabianlaw.com, sburdash@fabianlaw.com

BRETT A. AXELROD on behalf of Creditor SAGEBRUSH ENTERPRISES, INC.
baxelrod@foxrothschild.com,
pkois@foxrothschild.com;rdittrich@foxrothschild.com;msheffield@foxrothschild.com;ldupree
@foxrothschild.com

J. THOMAS BECKETT on behalf of Creditor CREDITORS COMMITTEE
ECF@parsonsbehle.com

SHIRLEY S. CHO on behalf of Debtor THE RHODES COMPANIES, LLC
scho@pszjlaw.com

JANET L. CHUBB on behalf of Creditor COMMERCE ASSOCIATES, LLC
bsalinas@armstrongteasdale.com;twaldo@armstrongteasdale.com

DAVID A. COLVIN on behalf of Creditor DANA KEPNER COMPANIES, LLC
dcolvin@marquisaurbach.com,
mwalters@marquisaurbach.com;kgallegos@marquisaurbach.com;tszostek@marquisaurbach.co
m

THOMAS E. CROWE on behalf of Creditor SHANE SMITH
tcrowelaw@yahoo.com

DAMON K. DIAS on behalf of Creditor X-It at 215, LLC
ddias@diaslawgroup.com, bankruptcy@diaslawgroup.com

RICHARD I. DREITZER on behalf of Creditor Inc. Integrity Masonry
richard.dreitzer@bullivant.com

PHILIP S. GERSON on behalf of Creditor CLARK COUNTY
banknv@rocgd.com, mburgener@rocgd.com

REW R. GOODENOW on behalf of Creditor CREDITORS COMMITTEE
ecf@parsonsbehle.com

KIRBY C. GRUCHOW on behalf of Creditor NEVADA POWER COMPANY
hkelley@leachjohnson.com

CAROL L. HARRIS on behalf of Creditor In re Kitec Fitting Litigation Class Plaintiffs
c.harris@kempjones.com, jlm@kempjones.com

RODNEY M. JEAN on behalf of Creditor Credit Suisse, Cayman Islands Branch
RJEAN@LIONELSAWYER.COM,
gbagley@lionelsawyer.com;bklsclv@lionelsawyer.com;mstow@lionelsawyer.com;mtieu@lione
lsawyer.com

LARSON & STEPHENS
810 S. Casino Center Blvd., Suite 104
Las Vegas, Nevada 89101
Tel: (702) 382-1170 Fax: (702) 382-1169

1 ROBERT R. KINAS on behalf of Creditor CATERPILLAR FINANCIAL SERVICES
2 CORPORATION

3 rkinas@swlaw.com,
4 jmath@swlaw.com;mfull@swlaw.com;cdossier@swlaw.com;lvdocket@mindspring.com;nbaig
5 @swlaw.com;nunzueta@swlaw.com

6 KEITH S. KNOCHER on behalf of Creditor VALERIE SILVAS
7 law@lawyersinarizona.com, bank@lawyersinarizona.com

8 BART K. LARSEN on behalf of Creditor Reef Colonial, LLC
9 blarsen@klnevada.com, jierien@klnevada.com;bankruptcy@klnevada.com

10 ZACHARIAH LARSON on behalf of Debtor APACHE FRAMING, LLC
11 ecf@lslawnv.com, sstanton@lslawnv.com;akosina@lslawnv.com

12 NILE LEATHAM on behalf of Creditor STEERING COMMITTEE OF SENIOR SECURED
13 LENDERS
14 nleatham@klnevada.com, ckishi@klnevada.com;bankruptcy@klnevada.com

15 CHARLES M. LITT on behalf of Creditor THE PRESERVE AT ELKHORN SPRINGS
16 HOMEOWNERS ASSOCIATION, INC.
17 rblack@feinberggrant.com, efilings@hotmail.com

18 ANNE M. LORADITCH on behalf of Creditor JAMES RHODES
19 aloraditch@foxrothschild.com, pkois@foxrothschild.com;rdittrich@foxrothschild.com

20 VIRGINIA CRONAN LOWE on behalf of Creditor UNITED STATES OF AMERICA -
21 INTERNAL REVENUE SERVICE
22 virginiaacronan.lowe@usdoj.gov, Western.Taxcivil@usdoj.gov

23 JAMES B MACROBBIE on behalf of Creditor CREDIT SUISSE, CAYMAN ISLANDS
24 BRANCH
25 darhyl.kerr@dlapiper.com

26 JANIECE S MARSHALL on behalf of Creditor STANLEY CONSULTANTS, INC.
27 jm@amclaw.com, car@amclaw.com;lom@amclaw.com;crb@amclaw.com;cs@amclaw.com

28 EDWARD M. MCDONALD on behalf of U.S. Trustee U.S. TRUSTEE - LV - 11
edward.m.mcdonald@usdoj.gov

SUSAN L. MYERS on behalf of Creditor Credit Suisse, Cayman Islands Branch
smyers@lionelsawyer.com, gbagley@lionelsawyer.com;bklsclv@lionelsawyer.com

JEFFREY D. OLSTER on behalf of Creditor HARSCH INVESTMENT PROPERTIES -
NEVADA, LLC
olster@lbbslaw.com, sallade@lbbslaw.com

ERIC RANSVAGE on behalf of Creditor Leslie Blasco, et al.
eransavage@sslplaw.com, agutierrez@sslplaw.com

MARK R. SOMERSTEIN on behalf of Creditor WELLS FARGO BANK, N.A.
mark.somerstein@ropesgray.com

JEFFREY R. SYLVESTER on behalf of Creditor CREDIT SUISSE, CAYMAN ISLANDS
BRANCH
jeff@sylvesterpolednak.com

U.S. TRUSTEE - LV - 11
USTPRegion17.lv.ecf@usdoj.gov

DONALD H. WILLIAMS on behalf of Creditor Westar Kitchen & Bath, LLC
DonaldHWilliamsLaw@gmail.com, taylorsellers@gmail.com

LARSON & STEPHENS
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Las Vegas, Nevada 89101
Tel: (702) 382-1170 Fax: (702) 382-1169